

EXHIBIT 5

THE COMMISSION OF INQUIRY INTO SKAT

Orientation No. 14 - April 2021

Tuesday, April 20, 2021

Contact, previous briefings and access to documents

The Commission of Inquiry into SKAT must continue to encourage persons who may be in possession of relevant knowledge for the Commission's inquiry to contact the Commission. Please refer to the website [here](#).

The Commission regularly publishes briefings on the Commission's inquiry and the progress of the Commission's work, as well as brief news.

The Commission has at present published Information 1 to 14.

The briefings and news can be seen on the website.

The public has shown considerable interest in the work of the Commission, i.a. in the form of inquiries and requests for access to documents. It follows from the Commission of Inquiry Act that the commission is not covered by the Public Access to Information Act. The Commission therefore in principle forwards requests for access to documents to the relevant authority. In addition, the Commission may refer to the briefings, etc., already available on the Commission's website.

Work on the main terms of reference

On 23 March 2021, the Commission opened the hearings concerning the main terms of reference at the Court in Frederiksberg. 40 people have so far been summoned to testify before the Commission in the spring of 2021 (1st hearing) and from August to December 2021 (2nd hearing).

The interrogations will focus on:

- Rule simplification in the area of recovery
- Boston Consulting Group's analysis of the potential of a merged tax administration
- SKAT's Masterplan
- The Committee for Analyzes of the Department of Taxation 2012-2013, including the December 2012 report by McKinsey & Company
- The redundancy round in 2013
- The collaboration with KL and the municipalities, including the development in the municipal arrears.

A plan for the interrogations can be seen on the Commission's website [here](#).

The Commission is continuing to prepare for the interrogations scheduled for 2022 and the first quarter of 2023 (3rd interrogation period). These interrogations will generally focus on the system modernization and recovery management, which covers the entire Commission's investigation period from 2002 to 2017. The Commission expects to be able to publish a detailed plan for these interrogations at the end of August 2021. There are currently no planned further interrogations for the use of the main terms of reference, but there may be a need to carry out additional interrogations.

The work with the additional terms of reference and partial report

In December 2020, the Commission closed the scheduled hearings for the use of the Additional Terms (Dividend Tax). As explained in Orientation no. 13, the Commission has subsequently decided to submit a partial report with the explanations submitted to the Commission in the period from March 2019 to December 2020, as the Commission has found that legal assessments to shed light on whether there are grounds for public seeks to hold someone accountable, for some witnesses should await further investigations into a number of more general and structural matters concerning the principal terms of reference, including at hearings.

On 2 February 2021, the Commission stated on its website that it had decided that the partial report should also include the extract prepared and used by the Commission during the interrogations.

The Commission has subsequently prepared the interim report for submission and on 24 March 2021, in agreement with the Ministry of Justice, submitted it to the Rosendahl publishing house with a view to setting it up and subsequent publication. It is expected that publication will not take place until the end of April 2021 at the earliest.

Michael Ellehauge, Chairman

Commission of Inquiry into SKAT, 20 April 2021